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GOVERNOR

STATE OF MICHIGAN  
DEPARTMENT OF TREASURY  
LANSING

ROBERT J. KLEINE  
STATE TREASURER

**DATE:** April 27, 2010  
**TO:** Assessors and Equalization Directors  
**FROM:** Kelli Sobel, Executive Director State Tax Commission  
**SUBJECT:** Policy on Late Renewal

The State Tax Commission at their meeting on April 26, 2010 adopted the following policy regarding late renewal:

1. The annual renewal period for completion of continuing education shall be from November 1 to October 31.
2. Assessors must submit their required fee by December 31.
3. Assessors who do not submit their annual renewal fee by December 31 will be required to pay twice their regular annual renewal fee as a late penalty.
4. Assessors who have successfully completed their required continuing education will be sent their annual renewal form during the month of November. Assessors who do not receive their renewal form in November should check the Commission's website for the status of their continuing education and contact the office of the Commission immediately. Assessors who have not paid their annual renewal fee by January 15 will receive one notification that they are delinquent in their payment. Assessors who do not complete their required continuing education by October 31 and/or do not submit their fee, plus any late fee, by March 1 shall no longer be certified and must recertify as an entry level assessor. There will be no appeal process.
5. If there are unforeseen circumstances, including but not limited to, serious illness of the assessor or serious illness or death of an immediate family member, that affect the ability of the assessor to complete their continuing education or pay their required fee, the assessor or their authorized representative may request the Commission place their certification in escrow until they are able to complete their requirements. Requests must be made in writing and must include appropriate documentation of the special circumstances. Requests must be made on or before March 1 of the year immediately following the expiration of their certificate. A request to escrow a certificate must be made on an annual basis and expires annually on December 31.